

Schedule 101

PUBLIC POWER DISTRICTS NE RURAL ELECTRIC ASSOCIATION MEMBERS

Nebraska Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508
(402) 471-2559

**REQUEST FOR APPROVAL OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE NUMBER
101
AGENCY, BOARD OR COMMISSION
PUBLIC POWER DISTRICTS
DIVISION, BUREAU OR OTHER UNIT
NE Rural Electric Association Members

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**

PART I -- AGENCY STATEMENT

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE
*
<i>[Signature]</i>
TITLE
Executive Vice-President
DATE
January 5, 1994

PART II -- ARCHIVAL APPROVAL

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE
*
<i>[Signature]</i>
STATE ARCHIVIST
DATE
Jan. 7, 1994

PART III -- APPROVAL BY STATE RECORDS ADMINISTRATOR

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE
*
<i>[Signature]</i>
ADMINISTRATOR
DATE
February 2, 1994

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of records, regardless of the media on which they reside. Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This schedule, along with the unique schedule written specifically for records unique to your office, approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is. **Note:** Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. Complete a **Records Disposition Report** for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. This report establishes that the destruction was done in your normal course of business.

Please remember to retain the blank form for future use.

NON-SCHEDULED RECORDS

Contact a Records Management Consultant in the Records Management Division to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each local government entity to periodically update their schedule. A Records Management Consultant in Records Management can assist you with the schedule update, which involves adding new records and making revisions to existing items. Keeping your schedule current will ensure that you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact a Records Management Consultant in the Records Management Division. We will help you with any questions the schedule may present.

**Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508-2294
402-471-2559**

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SCHEDULE NO. 101 – RECORDS OF PUBLIC POWER DISTRICTS, NE RURAL ELECTRIC ASSOCIATION MEMBERS

101-1 CORPORATE AND GENERAL

101-1-1 AGENDAS AND MINUTES OF BOARD MEETINGS

Agendas and meeting minutes of the board and all committees.

ORIGINAL RECORD: Retain one copy permanently; OR, microfilm and destroy before disposal for possible accession by State Archivist.

SECURITY MICROFILM: Transfer to State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently.

101-1-2 APPLICATION FOR AUTHORITY OF RECORDS ACTION (FORM RMA 1)

Form used to obtain authority for the disposition of records not listed on an approved records retention schedule.

Dispose of after 1 year.

101-1-3 APPLICATIONS FOR FEDERAL GRANTS AND OTHER FUNDS

Includes economic development assistance, disaster assistance, and other federal funds not including REA loan funds.

Dispose of after completion of federal audit or administrative review, or 3 years after the fiscal year to which any claims relate provided audit has been completed, whichever is later.¹

101-1-4 ARTICLES OF INCORPORATION, PETITION FOR CREATION, CHARTER, BY-LAWS, MERGER DOCUMENTS

Legal documentation relating to the organization of the district and authorization to provide electric service, including the organization of any predecessor district or cooperative, including any by-laws and merger or consolidation documents.

Retain permanently.

101-1-5 ATTORNEY'S OPINIONS OR ADVICE

Dispose of after no longer pertinent to the operations of the district.

101-1-6 AUTHORIZATION OF SALARIES AND WAGES

Includes any separate document regarding board or manager's approval of individual salaries or wage rates.

Dispose of after 3 years provided audit has been completed.¹

101-1-7 BIDS/EQUIPMENT AND SUPPLY PROCUREMENT RECORDS

Includes specifications, affidavits of publication of call for bids, accepted and rejected bids, purchase orders and correspondence relating to the acquisition of supplies and equipment for district use.

REJECTED BIDS: Dispose of after 2 years provided audit has been completed.¹

ACCEPTED BIDS AND RELATED INFORMATION: Dispose of 5 years after fulfillment of contract audit has been completed.¹

CONSTRUCTION BIDS: Dispose of according to item 101-1-9, Construction Contracts and Records.

101-1-8 BUDGETS

The actual budget and all related materials used in preparing the budget.

Dispose of after 3 years audit has been completed.¹

101-1-9 CONSTRUCTION CONTRACTS AND RECORDS

Includes specifications, affidavits of publication of calls for bids, accepted and rejected bids, contracts, purchase orders, inspection reports and correspondence relating to construction projects. May include PERFORMANCE BONDS.

ACCEPTED: BUILDING CONSTRUCTION CONTRACTS: Microfilm and destroy originals, OR, transfer to State Archives after building has been demolished; retain permanently.

SECURITY MICROFILM: Transfer to the State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently.

NONBUILDING CONSTRUCTION CONTRACTS: Dispose of 6 years after item retired provided audit has been completed.¹

REJECTED: Dispose of after 4 years provided audit has been completed.¹

101-1-10 CONTRACTS AND AGREEMENTS, LINE EXTENSION

Documents and supporting information relating to the upgrading or extension of district's lines, including any records of payment received by the district.

Dispose of after 50 years.

101-1-11 CONTRACTS AND AGREEMENTS, MISCELLANEOUS

CONTRACTS AND AGREEMENTS for general obligations, wholesale power contracts, service contracts, etc., not including construction. May include PERFORMANCE BONDS.

Dispose of 7 years after fulfillment of contract audit has been completed.¹

101-1-12 CONTRACTUAL INTEREST STATEMENT LEDGER

Ledger of contractual interest statements made by certain officers disclosing an interest in a contract with the officer's governing body pursuant to Section 49-14, 103.02, R.R.S. 1943. Includes names of the contracting parties, nature of the interest of the officer in question, date that the contract was approved by the governing body, amount of the contract and the basic terms of the contract.

Dispose of 5 years after the interested officer's last day in office.

101-1-13 COPYRIGHTS AND PATENTS

Legal documentation of any copyright or patent held in the name of the district, any legal proceedings related thereto, and records of any payments received.

Retain permanently.

101-1-14 CORRESPONDENCE, ADMINISTRATIVE

CORRESPONDENCE relating to administration or development of district policies, procedures and major transactions.

Dispose of after 8 years, subject to review by the State Archivist before disposal for possible accession.

101-1-15 CORRESPONDENCE, GENERAL

Routine correspondence, general inquiries, and other correspondence of a nonspecific nature. Inquiries may be returned to sender with response.

Dispose of after 2 years.

101-1-16 CORRESPONDENCE, INFORMATION DENIAL

File maintained according to Section 84-712.04, R.R.S. 1943. Includes documentation and correspondence relating to the denial of request for records.

Dispose of after 10 years.

101-1-17 DEEDS AND EASEMENTS

Deeds and other title papers including abstracts of title and supporting information such as appraisals.

Dispose of 6 years after property is disposed of unless surrendered to transferee.

101-1-18 DIRECTIVES AND MEMOS

Dispose of at the discretion of the district manager.

101-1-19 FRANCHISE AGREEMENTS FOR ELECTRIC SERVICE WITHIN INCORPORATED AREAS

Documents and supporting information authorizing district to provide electric service within incorporated city or village, including records of payments made.

Retain permanently.

101-1-20 INSURANCE POLICIES

Liability, theft, fire, accident, and other policies for district property and personnel.

LIABILITY POLICIES: Retain permanently, or microfilm and destroy originals after policy lapses.

SECURITY MICROFILM: Transfer to State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently.

ALL OTHER POLICIES: Dispose of 5 years after lapse of policy or when all claims have been settled, whichever is later, provided audit has been completed.¹

101-1-21 LEASES PERTAINING TO RENTALS OF PROPERTY TO OR FROM OTHERS

Documents and supporting information relating to leases of property entered into by district, including records of payments made or received by district.

Dispose of 6 years after expiration or cancellation.

101-1-22 LOAN DOCUMENTS

Applications for, and approval or rejection notices, work plans and other supporting documentation.

Dispose of 3 years after loan repaid, provided audit has been completed.¹

101-1-23 MICROFILM PROJECT REGISTRATION (FORM RMA 03004B)

Form used to register microfilm projects with Records Management.

Dispose of after form is superseded or 1 year after project is discontinued, whichever is sooner.

101-1-24 NEWS/PRESS RELEASES

Prepared material for dissemination to the news media.

Dispose of after 1 year.

101-1-25 PERMITS FROM LOCAL, STATE, OR FEDERAL GOVERNMENT AGENCIES

Permits of a temporary nature from municipalities or others to perform specific work, such as construction permits, permits to open streets, cross rail lines, etc. and permits granted for the use of other's facilities.

Dispose of 6 years after expiration or cancellation.

101-1-26 PROOFS (AFFIDAVITS) OF PUBLICATION/LEGAL NOTICES

Notice given for upcoming public hearings, meetings, solicitation of bids, etc.

Dispose of 2 years after publication, provided audit has been completed.¹

101-1-27 PROPERTY AND CASUALTY CLAIMS

Papers, reports, statements of witnesses, inspector's reports, and other records relating to property and casualty claims, including records of payments made or received by the district or its insurance carrier.

Dispose of 4 years after settlement.

101-1-28 PUBLICATION FILES

Records for publication may include background material, copy (drafts), original art work, photo negatives, prints, flats, and final publications.

ORIGINAL ART WORK: Dispose of when no longer of reference value, subject to review by the State Archivist before disposal for possible accession.

FINAL PUBLICATIONS: Dispose of when superseded, obsolete or when no longer of reference value, whichever is soonest, subject to review by the State Archivist before disposal for possible accession.

ALL OTHER DOCUMENTS: Dispose of when no longer of reference value.

101-1-29 RECORDS COMPLIANCE STATEMENT (FORM RMA 2)

Form used in conjunction with Application for Authority for Records Action after State Records Board approval.

Dispose of after 1 year.

101-1-30 RECORDS DISPOSITION REPORT (FORM RMA 03006C)

Form used in reporting to Records Management the disposition of records which are listed in an approved records retention schedule. Includes schedule, section, and item numbers; title of records, covering dates, cubic volume and action taken.

Dispose of after 1 year.

101-1-31 RECORDS OF FIDELITY/PERFORMANCE BONDS

Includes records regarding director and employee fidelity bonds, any claims made against bond, and disposition of claim.

Dispose of 10 years after release or expiration of bond.

101-1-32 RECORDS OF SECURITIES OWNED

Records of stocks, bonds, and other investments owned by district, including records regarding depository institution and any security required of depository institution.

Dispose of 10 years after securities disposed of.

101-1-33 REGULATORY COMMISSION OR AGENCY ORDERS AND DECISIONS

Orders, decisions, and supporting information relating to actions by Power Review Board, Public Service Commission, Rural Electrification Administration, or other state or federal agency that apply to district.

Retain permanently.

101-1-34 SECURITIES, APPLICATION TO ISSUE, BOND RECORDS

Includes any authorizations for issuance of securities, bond counsel opinions, redeemed revenue bonds, bond coupons and related records.

Dispose of 6 years after redemption.

101-1-35 SERVICE AREA AGREEMENTS

Agreements between district and other electric suppliers delineating service area boundaries which have been approved by Power Review Board.

Retain permanently.

101-1-36 SYSTEM MAPS

Maps showing service area boundaries and locations of district facilities.

Dispose of 10 years after superseded, subject to review by State Archivist before disposal for possible accession.

101-1-37 VENDOR DIRECTORY

Information on vendors used for purchases, services, etc. Data may include Federal Taxpayer Identification Number (FTIN), vendor name and address.

Dispose of after superseded.

101-2 REPORTS AND STUDIES

101-2-1 ACCIDENT REPORTS AND CLAIMS AND SUPPORTING INFORMATION

Official reports of district regarding accidents involving district personnel or property.

Dispose of 4 years after settlement.

101-2-2 ANNUAL REPORTS

Annual report of the district, if any.

Dispose of after 5 years, subject to review by the State Archivist before disposal for possible accession.

101-2-3 AUDIT REPORTS, INTERNAL AND EXTERNAL

Annual and special audits of the district or specific operations or accounts of the district.

Dispose of after 7 years.

101-2-4 COST OF SERVICE STUDIES

Studies performed by the district or consultant to determine cost of providing service to customer or customer classes.

Dispose of 7 years after rates revised.

101-2-5 FINANCIAL FORECASTS

Includes computer or hand-generated financial forecasts used for REA or other financing approval or for internal use.

Dispose of after 3 years.

101-2-6 REPORTS TO FEDERAL AND STATE AGENCIES

Monthly, special, or other studies and reports required by or provided to state or federal agencies.

RAW DATA: Dispose of according to item 101-2-7, Working Papers.

FINAL REPORT: Dispose of when no longer of administrative value, subject to review by State Archivist before disposal for possible accession.

OTHER COPIES: Dispose of when no longer of reference value.

101-2-7 WORKING PAPERS

Raw data used in compiling reports, studies, etc.

REPORT OR STUDY PUBLISHED: Dispose of after final report or study is published.

REPORT OR STUDY UNPUBLISHED: Dispose of when no longer of reference value.

101-3 GENERAL ACCOUNTING RECORDS

101-3-1 ACCOUNTS PAYABLE REGISTER

Dispose of after 50 years.

101-3-2 ACCOUNTANT'S WORK SHEETS

Includes accountant's working documents.

Dispose of after 7 years.

101-3-3 ACCOUNTS RECEIVABLE

Dispose of 3 years after settlement.

101-3-4 BANK RECONCILIATIONS

Dispose of after 1 year provided audit has been completed.¹

101-3-5 BANK STATEMENTS

Dispose of after 4 years.

101-3-6 CLAIMS

Claims against the district by vendors for goods or services rendered.

Dispose of 3 years after settlement provided audit has been completed.¹

101-3-7 CLAIM REGISTER

Register of claims showing number, claimant, description, amount and whether allowed or denied.

Dispose of 3 years after settlement provided audit has been completed.¹

101-3-8 CANCELLED CHECKS

Dispose of after 6 years.

101-3-9 CASH RECEIPTS RECORDS (Subsidiary and General)

Accounting of cash paid and fees collected. May include name of party involved in the transaction, date of payment, amount, and reason for payment. Record may be computer generated.

Dispose of 10 years after close of fiscal year.

101-3-10 CHECKBOOK REGISTERS

Dispose of after 6 years.

101-3-11 CONSTRUCTION FUND, COPIES OF CHECKS AND DOCUMENTS

Retain permanently.

**101-3-12 CONSTRUCTION WORK IN PROGRESS LEDGERS, WORK ORDERS,
AND SUPPLEMENTAL RECORDS**

Dispose of 10 years after clearance to plant account.

101-3-13 CONTINUING PROPERTY RECORDS

Includes district's records of plant assets in a perpetual inventory system.

Dispose of 7 years after retirement.

101-3-14 DAILY BALANCE RECORDS

Record of daily receipts and disbursements including balances of cash on hand, disbursements for various funds, bank deposits, and daily account balances.

Dispose of after 5 years provided audit has been completed.¹

101-3-15 EMPLOYEE EXPENSE REPORTS

Records of employee's travel, mileage, expenses, claims for reimbursement, etc.

Dispose of after 3 years provided audit has been completed.¹

101-3-16 ENCUMBRANCE RECORDS

All records relating to the encumbrance of funds for future expenditures.

Dispose of 2 years after encumbrance provided audit has been completed.¹

101-3-17 DEPRECIATION SCHEDULES AND STUDIES

Records supporting computation of depreciation of district plant and equipment.

Dispose of after 25 years.

101-3-18 GENERAL LEDGERS

Dispose of after 50 years.

101-3-19 JOURNAL ENTRIES

Dispose of after 25 years.

101-3-20 JOURNAL ENTRY SUPPORT

Dispose of after 6 years.

101-3-21 LOAN PRINCIPAL AND INTEREST PAYMENTS

Records of payment of district loans, including principal and interest.

Dispose of 10 years after repayment.

101-3-22 MONTHLY FINANCIAL STATEMENTS

Dispose of after 3 years provided audit has been completed.¹

101-3-23 ORIGINAL BILLS, INVOICES, AND VOUCHERS

Retain bills, invoices, and vouchers relating to physical plant until plant retired.
Dispose of other bills, invoices, and vouchers after 3 years provided audit has been completed.¹

101-3-24 PAYROLL COST ALLOCATION REPORTS

Dispose of after 6 years.

101-3-25 PAYROLL RECORDS

Master payroll list.

ORIGINAL RECORD: Retain permanently or microfilm and destroy originals.

SECURITY MICROFILM: Transfer to State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently.

OTHER PAYROLL RECORDS: Dispose of after 5 years provided audit has been completed.¹

101-3-26 PER DIEM COST, MONTHLY

Records of per diems paid to members of board of directors.

Dispose of after 3 years provided audit has been completed.¹

101-3-27 PETTY CASH ACTIVITY

Dispose of after 6 years.

101-3-28 POSTAGE METER RECORDS

Includes registered mail receipts.

Dispose of after 3 years provided audit has been completed.¹

101-3-29 RECEIPT FOR REVENUE OTHER THAN ELECTRIC

Dispose of after 3 years provided audit has been completed.¹

101-3-30 SALES INVOICES OTHER THAN ELECTRIC

Dispose of after 3 years provided audit has been completed.¹

101-3-31 SAVINGS BOND DEDUCTION LIST

Dispose of after 3 years provided audit has been completed.¹

101-3-32 STATEMENT OF ACCOUNTS

Includes listing of all general ledger accounts used in maintaining district accounting.

Dispose of after 3 years provided audit has been completed.¹

101-3-33 SUBSIDIARY JOURNALS

Dispose of after 25 years.

101-3-34 TRIAL BALANCE SHEETS

Dispose of after 2 years.

101-3-35 UNITIZATION SHEETS

Includes sheets necessary to post completed capital construction and retirements to appropriate asset account.

Dispose of after 25 years.

101-3-36 WORKORDER SUBSIDIARY LEDGERS

Records of labor, material, transportation, and overhead costs for construction and retirement of physical plant.

Dispose of after 10 years.

101-4 REVENUE ACCOUNTING AND COLLECTING

101-4-1 BILLING STUBS AND METER READINGS

Records of meter readings by customers and district personnel.

Dispose of after 4 years.

101-4-2 BILLING SUMMARIES, REGISTERS

Dispose of after 25 years.

101-4-3 CASH REGISTER TAPE

Dispose of after audit has been completed.¹

101-4-4 COLLECTION REPORTS AND RECORDS

Dispose of after 6 months provided audit has been completed.¹

101-4-5 CUSTOMERS ACCOUNT ADJUSTMENTS

Dispose of after 1 year provided audit has been completed.¹

101-4-6 CUSTOMER DEPOSIT RECEIPT AND REFUND RECORDS

Dispose of 6 years after refunded.

101-4-7 CUSTOMER LEDGERS

Dispose of after 2 years.

101-4-8 CUSTOMER SERVICE APPLICATIONS AND CONTRACTS

Dispose of 1 year after expiration.

101-4-9 CUSTOMER SERVICE CARD

Dispose of 3 years after discontinued.

101-4-10 DEPOSIT BOOK AND SLIPS

Dispose of after 3 years provided audit has been completed.¹

101-4-11 DISCONNECT NOTICE LIST

Dispose of after 1 year.

101-4-12 MAXIMUM DEMAND AND DEMAND METER RECORD CARDS

Dispose of after 1 year.

101-4-13 RATE SCHEDULES

Dispose of after 25 years, subject to review by State Archivist before disposal for possible accession.

101-4-14 REA FORM 7 OR EQUIVALENT

Includes district's year-end REA Form 7 or equivalent Cooperative Finance Corporation, or other income statement and balance sheet.

Retain permanently.

101-4-15 REVENUE SUMMARIES

Dispose of after 6 years.

101-4-16 UNCOLLECTIBLE ACCOUNT AND CREDIT RECORDS

Dispose of after 3 years.

101-4-17 VALIDATING TAPES

Paper tapes from validating machine which numbers, stamps, and validates receipts.

Dispose of after 5 years provided audit has been completed.¹

101-5 PERSONNEL

101-5-1 EMPLOYEE PERSONAL INSURANCE FILES

Dispose of 3 years after settlement of claim.

101-5-2 EMPLOYERS QUARTERLY REPORT

Statistical report of employees' wages during a calendar quarter which is sent to the Nebraska Department of Labor Unemployment Insurance Division. Report includes contribution report and wage schedule.

CONTRIBUTORY AGENCY REPORTS: Dispose of after 5 years.

REIMBURSABLE AGENCY REPORTS: Dispose of after 1 year.

101-5-3 EMPLOYMENT APPLICATIONS AND SUPPORTING INFORMATION

May include application, structured interview questions, supplemental questionnaires, screening or scoring devices and any other material used in the hiring process.

Dispose of 10 years after termination if hired; dispose of after 3 years if not hired.

101-5-4 EMPLOYMENT HISTORY FILE

May include application for employment, employment contract, performance reports, notices of promotion or demotion, commendations or reprimands, termination of employment, etc. NOTE: Retention for Employment History Files depends on the type of retirement plan the employee is in, if any, because verification and retention requirements are different.

EMPLOYEES IN A DEFINED BENEFIT RETIREMENT PLAN: Dispose of 50 years after termination of employment.

EMPLOYEES IN A DEFINED CONTRIBUTION RETIREMENT PLAN: Dispose of 10 years after termination of employment.

FOR OTHER PLANS, the plan administrator may be contacted to determine whether the plan is defined benefit or defined contribution.

EMPLOYEES NOT IN A RETIREMENT PLAN: Dispose of 10 years after termination of employment.

101-5-5 EXTENSION OF EMPLOYMENT RECORDS

Authorizations for one year extension of employment beyond the normal age of retirement.
File with EMPLOYMENT HISTORY FILE.

101-5-6 FIRST REPORT OF ALLEGED ACCIDENT OR OCCUPATIONAL DISEASE

Records of first report of potential workers' compensation claim.
Dispose of 5 years after settlement of claim or case closing.

101-5-7 GARNISHMENTS

Court orders calling for the employer to testify on the salary of employees for the purpose of withholding a percentage of their salaries for the payment of personal debts.
Dispose of 2 years after the settlement of debts or termination of employment, whichever is sooner.

101-5-8 GRIEVANCES

Reports submitted by employees of an alleged grievance.
Dispose of after 3 years.

101-5-9 RETIREMENT, PENSION, AND OTHER BENEFIT PROGRAM RECORDS

Detailed records showing computations of accruals for pension liabilities, pension or annuity payrolls, and other benefit records.
Dispose of after 6 years.

101-5-10 SALARY DEDUCTION CHANGE FORMS

Dispose of 2 years after form is superseded or becomes obsolete.

101-5-11 SOCIAL SECURITY RECORDS

Including employer's copies of W-2 forms.
Dispose of 4 years after the due date of taxes for the period involved, or 4 years after such taxes are paid, whichever is later.

101-5-12 SURVEY OF GOVERNMENT EMPLOYMENT

Voluntary survey form sent to government agencies by the Federal Census Bureau which is used to conduct a yearly census of governments. Agencies retain a copy of the completed form which contains information regarding employment and pay, labor-management relations and costs for selected employee benefits.
Dispose of 1 year after form is submitted.

101-5-13 TIME CARDS AND TIMESHEETS

Dispose of after 3 years.

101-5-14 TIME OFF REQUESTS

Any forms used to request time off for vacation, illness, civil leave or any other reason.
Dispose of after verification of time cards/sheets provided audit has been completed.¹

101-5-15 UNION CONTRACTS, WAGE AND HOURS AGREEMENTS

Retain permanently.

101-5-16 W-4s

Dispose of 4 years after superseded.

101-5-17 WORKER'S COMPENSATION CLAIMS

Dispose of 4 years after claim resolved.

101-5-18 WORKER'S COMPENSATION REPORT

Dispose of 4 years after date of report.

101-6 OPERATIONS AND MAINTENANCE

101-6-1 APPARATUS FAILURE RECORDS

Records of failure or malfunction of voltage regulators, oil circuit reclosers, or other line apparatus or equipment.

Dispose of after 6 years.

101-6-2 EQUIPMENT HISTORY FILE

Records regarding the purchase, maintenance, and disposition of equipment.

Dispose of 1 year after equipment is surplus or destroyed provided audit has been completed.¹

101-6-3 EQUIPMENT OPERATING COST RECORDS

Any records of operating costs for motor vehicles, and other equipment.

Dispose of after 5 years.

101-6-4 INSULATOR TEST RECORDS

Information maintained on results of tests on insulators performed by district or independent contractor.

Dispose of after 3 years.

101-6-5 INTERRUPTION OR OUTAGE REPORTS AND SUMMARIES, LIGHTNING AND STORM DATA, LINE-TROUBLE REPORTS AND RECORDS

Individual and summary reports of power outages, storm damage, and line malfunctions.

Dispose of after 6 years.

101-6-6 MAINTENANCE JOB ORDERS

Directives to line crews indicating where maintenance work is to be performed.

Dispose of after 6 years.

101-6-7 METER HISTORY CARDS, METER TEST RECORDS

Records of meter purchase, performance, maintenance, and test results.

Retain for life of meter.

101-6-8 POLE HISTORY RECORDS AND TEST RECORDS

Records of pole purchase, performance, maintenance, and test results.

Retain for life of pole.

101-6-9 RECORDS OF CONSUMER COMPLAINTS

Includes information regarding nature of consumer complaint and any action taken.

Dispose of after action completed or 1 year if no action taken.

101-6-10 RECORDS OF INSPECTIONS OF CONSUMERS PREMISES

Includes information on reason for and results of inspection.

Dispose of after 2 years.

101-6-11 STAKING SHEETS

Instructions for new construction and retirement work.

Dispose of 6 years after retirement.

101-6-12 SUBSTATION RECORDS AND REPORTS

Records regarding construction, maintenance, and operation of substation, including inspections by district or independent contractor.

Dispose of after 3 years.

101-6-13 TRANSFORMER HISTORY, INSPECTION, AND OIL TESTING RECORDS

Records of transformer purchase, performance, maintenance, and testing.

Retain for life of transformer or specific requirements relating to PCBs.

101-6-14 WORKORDERS

Directives to line crews for construction and retirement of physical plant.

Dispose of after 2 years.

101-7 INVENTORY

101-7-1 INVENTORY RECORDS

Records of various inventories taken; including, equipment inventory and supply inventory.

Dispose of after 4 years provided audit has been completed.¹

101-7-2 MATERIAL CHARGE AND CREDIT TICKETS

Dispose of after annual audit.¹

101-7-3 MATERIAL LEDGER SHEETS

Dispose of after 6 years.

101-7-4 MATERIAL RETIRED FORMS

Dispose of 10 years after plant retired.

101-7-5 PACKING SLIPS/BILLS OF LADING

Dispose of after audit has been completed.¹

101-7-6 PHYSICAL INVENTORY SUMMARY

Dispose of after 25 years.

101-7-7 PURCHASE ORDERS

Dispose of after 3 years provided audit has been completed.¹

101-7-8 RECEIVING REPORTS

Dispose of after 3 years provided audit has been completed.¹

101-7-9 REQUISITIONS

Dispose of after 3 years provided audit has been completed.¹

101-7-10 SCRAP SALES REPORTS

Dispose of after 3 years.

101-7-11 STOCK RECORD CARDS FROM WAREHOUSE CLERK

ORIGINAL: Microfilm and destroy.

SECURITY MICROFILM: Transfer to State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently.

101-8 TAX

101-8-1 EMPLOYER'S QUARTERLY FEDERAL TAX RETURN (FORM 941)

Dispose of after 8 years.

101-8-2 GROSS RECEIPTS TAX PAYMENT RECORDS

Dispose of after 25 years.

101-8-3 IN LIEU OF TAX PAYMENT RECORDS

Dispose of after 25 years.

101-8-4 NEBRASKA MONTHLY WITHHOLDING TAX DEPOSIT (FORM 501N)

Dispose of after 8 years.

101-8-5 NEBRASKA QUARTERLY WITHHOLDING RETURN FORM (941N)

Dispose of after 8 years.

101-8-6 SALES TAX AND UNDERLYING RECORDS

Records include forms filed with state and sales tax exemption records.

Dispose of after 8 years.

101-8-7 UNEMPLOYMENT COMPENSATION TAX DETAIL

Dispose of after 8 years.

101-8-8 1099 FORMS

Forms sent to entities where changes for services exceed \$600. Information includes vendor FTIN and payments.

Dispose of after 4 years.

101-9 DATA PROCESSING AND COMPUTERIZED RECORDS

101-9-1 COMPUTER DATA ENTRY FORMS

Forms used to enter information into electronic storage media.

Dispose of after information entered is verified.

101-9-2 COMPUTER ERROR LISTINGS

Computer reports indicating errors in input, processing or output.

Nonrecord material. No RECORDS DISPOSITION REPORT (RMA 03006C) is required.

101-9-3 COMPUTER TAPES, DISKS AND DISKETTES

Electronically stored data used to generate, track and manipulate computer reports and computer output microfilm (COM) for districts. These media are not the sole source of the information contained therein, but are used to preserve the information in electronic form.

HISTORY TAPES: Except as listed under specific item numbers, computer tapes, disks and diskettes may be erased and reused after 3 years if no audit is in progress.

PROGRAM TAPES: Except as listed under specific item numbers, computer tapes, disks and diskettes may be erased and reused after 3 years if no audit is in progress.

COM MICROFICHE TAPES: Except as listed under specific item numbers, COM microfiche tapes may be erased and reused after the microfiche is produced and inspected.

101-9-4 DISK TAPE OR HARDCOPY SOURCE LISTINGS

Dispose of after program have been out of use for 3 years provided audit has been completed.¹

NOTE

1. These records may be disposed of after the required retention period, provided the audit has been completed with the audit report released and all related audit comments resolved. Check with the organization that performed the audit, and, if applicable, the Federal cognizant agency if there is a question whether resolution is complete. For records retention purposes only, the issuance of an audit waiver (or an Unaudited Financial Statement for villages) by the Auditor of Public Accounts shall take the place of an actual audit..

RECORDS DISPOSITION REPORT

TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8TH STREET SUITE 210 LINCOLN, NE 68508-2294	AGENCY
	DIVISION
	SUB-DIVISION

REQUIRED INFORMATION:

In accordance with the Records Management Act, records of this agency have been disposed of under the authorization granted by the following schedule(s):

SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)

OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

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DATE	SIGNATURE
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SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.
RMA 03006D

VOLUME ESTIMATING GUIDE

(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)

Vertical File Cabinet, 4 drawer letter-size	6 cubic feet
Vertical File Cabinet, 4 drawer legal-size	8 cubic feet
Lateral File, 4 drawer/shelf letter-size	9 cubic feet
Lateral File, 4 drawer/shelf legal size	12 cubic feet
Records center carton.....	1 cubic foot
About a pickup load	50 cubic feet